

41 Ravalli County 0741 Lone Rock Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process
 and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the
 district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Jeannie Morgan	Phone #: (406) 777-3314				
(Signature)		(Date)				
Chair, Board of Trustees:	Gary Leese					
(Signature)		(Date)				
County Superintendant	Regina Plettenberg					
(Signature)		(Date)				

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	General	LOCAL		
009	Summer REC	LOCAL		
030	Rapp Family Foundation	LOCAL		
216	Title II Part A 14-15	FEDERAL		84.367
405	Title I, Part E, Striving Readers 14-15 EL	FEDERAL		84.371
406	Title I, Part E, Striving Readers 14-15 MS	FEDERAL		84.371
407	Title I, Part E, Striving Readers 15-16 EL	FEDERAL		84.371
408	Title I, Part E, Striving Readers 15-16 MS	FEDERAL		84.371
410	SB348 School Safety	STATE		
422	21st Century Community Learning 14-15	FEDERAL		84.287
423	Title IV, Part B, 21st Century 15-16	FEDERAL		84.287
432	Title I, Part A, Improving Basic Programs 14-15	FEDERAL		84.010A
433	Title I, Part A, Improving Basic Programs 15-16	FEDERAL		84.010A
497	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



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	Barance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,406.28	173,894.47	60,607.46	139.93	
02	Taxes Receivable - Real and Personal (120-149)	9,567.30	8,280.27	1,279.04		
03	Taxes Receivable - Protested (150-159)	170.68	252.59			
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)	35,000.00				
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	211,144.26	182,427.33	61,886.50	139.93	
DEF	ERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)	1,015.36				
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES	1,015.36				
DEF	ERRED INFLOWS					
36	Deferred Inflows (680)	9,737.98	8,532.86	1,279.04		
FUN	ID BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)	16,450.00				
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	183,940.92	173,894.47	60,607.46	139.93	
52	TOTAL FUND BALANCE/EQUITY	200,390.92	173,894.47	60,607.46	139.93	
53	TOTAL LIABILITIES AND FUND BALANCE	211,144.26	182,427.33	61,886.50	139.93	



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		Taile Silect	D-4:4 E 3	M:II	A 3-14 E 34
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,296.71	86,470.73	(78,677.19)	10,384.97
02	Taxes Receivable - Real and Personal (120-149)	1,310.44			1,201.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			62,252.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,607.15	86,470.73	(16,425.19)	11,586.39
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)	1,310.44			1,201.42
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,972.92	
48	Fund Balance for Budget	18,296.71	86,470.73	(19,398.11)	10,384.97
52	TOTAL FUND BALANCE/EQUITY	18,296.71	86,470.73	(16,425.19)	10,384.97
53	TOTAL LIABILITIES AND FUND BALANCE	19,607.15	86,470.73	(16,425.19)	11,586.39



Trustees' Financial Summary Submit ID: 0741-86269716 FY2015-16

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,321.17	(101.53)
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,321.17	(101.53)
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,321.17	(101.53)
52	TOTAL FUND BALANCE/EQUITY			3,321.17	(101.53)
53	TOTAL LIABILITIES AND FUND BALANCE			3,321.17	(101.53)



Trustees' Financial Summary Submit ID: 0741-86269716 FY2015-16

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		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Technology Fund	Flexibility Fund	Permanent	Debt Service Fund
				Endowment Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	(371.53)	206.71		20,818.51
02	Taxes Receivable - Real and Personal (120-149)	993.83			6,031.48
03	Taxes Receivable - Protested (150-159)	25.81			198.54
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	648.11	206.71		27,048.53
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)	1,019.64			6,230.02
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(371.53)	206.71		20,818.51
52	TOTAL FUND BALANCE/EQUITY	(371.53)	206.71		20,818.51
53	TOTAL LIABILITIES AND FUND BALANCE	648.11	206.71		27,048.53



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	Dalance Sheet					
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,246.00	97,914.59			
02	Taxes Receivable - Real and Personal (120-149)					
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
10	Land and Land Improvements (311-322)					
11	Buildings and Building Improvements (331 & 332)					
12	Machinery and Equipment (341 & 342)					
13	Construction Work in Progress (351)					
20	TOTAL ASSETS AND OTHER DEBITS	8,246.00	97,914.59			
DEF	TERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
29	Notes Payable - Noncurrent (720)					
30	Lease Obligations Payable (730)					
32	Compensated Absences Payable (760)					
33	Net Pension Liability (770)					
35	TOTAL LIABILITIES					
DEF	ERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ID BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
41	Unrestricted Net Assets (940)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	8,246.00	97,914.59			
50	Invested in Capital Assets, Net of Related Debt					
52	TOTAL FUND BALANCE/EQUITY	8,246.00	97,914.59			
53	TOTAL LIABILITIES AND FUND BALANCE	8,246.00	97,914.59			



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Miscellaneous Enterprise Fund Park Processing Internal Service Park Processing Internal Serv			lance Sheet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 43 Receivables from Other Funds (160-179) 55 Due From Other Funds (160-179) 66 Other Current Assets (190-210) 67 Inventories (220 & 230) 68 Prepaid Expenses (240) 69 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 14 Deferred Outflows (801) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Net Pension Liability (770) 35 TOTAL LIABILITIES 46 Person Liabilities (690-690) 36 Person Liabilities (690-690) 37 Net Pension Liability (770) 38 Person Liability (770) 39 Deferred Inflows (680) FUND BALANCE/EQUITY 48 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Kelated Debt 51 TOTAL FUND BALANCE/EQUITY				Internal Service	Internal Service	Transportation
O		ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
04 Receivables from Other Funds (160-179)	ASS	ETS AND OTHER DEBITS				
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)				
06	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)				
08	06	Other Current Assets (190-210)				
10	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)				
Deferred Outflows (501)	13	Construction Work in Progress (351)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	TERRED OUTFLOWS				
22	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the compensation of the compensatio	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Net Pension Liability (770) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 57 FUND BALANCE/EQUITY 58 Reserve for Encumbrances (953) 40 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 TOTAL LIABILITIES 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770)	30	Lease Obligations Payable (730)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS				
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)				
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY				
	53	TOTAL LIABILITIES AND FUND BALANCE				



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		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,862.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			15,862.80	
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			15,862.80	
52	TOTAL FUND BALANCE/EQUITY			15,862.80	
53	TOTAL LIABILITIES AND FUND BALANCE			15,862.80	



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,245.47	99,616.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	92,245.47	99,616.75		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	20,263.77			
24	Warrants Payable (620)	71,892.06	99,616.75		
25	Other Current Liabilities (621-679)	89.64			
35	TOTAL LIABILITIES	92,245.47	99,616.75		
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	92,245.47	99,616.75		



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FU	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	189,480.57	172,214.72
	1112 District Levy - Personal Property	408.09	151.46
	1114 District Levy - Pers Prop/Mobile Homes	1,377.70	3,116.73
	1190 Penalties and Interest on Taxes	1,012.87	1,158.21
	1510 Interest Earnings	1,314.77	2,659.65
	1900 Other Revenue from Local Sources	3,040.40	184.00
	3110 Direct State Aid	776,886.67	773,383.08
	3111 Quality Educator	82,134.00	67,240.80
	3112 At Risk Student	9,677.59	9,501.68
	3113 Indian Education For All	5,956.80	5,846.40
	3114 American Indian Achievement Gap	2,800.00	3,280.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	90,991.31	71,861.75
	3116 Data For Achievement	4,380.00	5,600.00
	3118 Natural Resource Development	5,536.22	8,682.46
	3120 State Guaranteed Tax Base Aid	423,323.68	426,338.88
	3444 State School Block Grant	30,121.41	30,121.41
	3445 State Combined Fund School Block Grant	3,967.33	3,967.33
	3446 SB96 Block Grant Reimbursement	715.68	0.00
	3447 SB96 Combined Block Grant Reimbursement	712.31	0.00
	6100 Material Prior Period Revenue Adjustments	2,112.10	0.00
Total C	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,635,949.50	1,585,308.56
Curren	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	654,707.00	601,265.32
	2XX Personal Services - Employee Benefits	134,110.02	109,405.62
	3XX Purchased Professional and Technical Services	260.03	2,715.36
	4XX Purchased Property Services	0.00	250.00
	5XX Other Purchased Services	544.85	2,687.21
	6XX Supplies and Materials	5,062.78	25,374.62
	21XX Support Services - Students		
	1XX Personal Services - Salaries	34,726.80	36,586.00
	2XX Personal Services - Employee Benefits	10,270.57	5,159.80
	5XX Other Purchased Services	163.31	0.00
	6XX Supplies and Materials	187.77	1.75



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ent Expenditu	res, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 01
Program	Function	Object	2015 Value	2016 Value
	222X Educ	cational Media Services		
		1XX Personal Services - Salaries	56,050.00	57,901.00
		2XX Personal Services - Employee Benefits	6,368.78	6,533.99
		5XX Other Purchased Services	66.67	20.09
		6XX Supplies and Materials	2,454.42	3,962.59
	23XX Sup	port Services - General Administration		
		1XX Personal Services - Salaries	21,105.28	15,093.9
		2XX Personal Services - Employee Benefits	7,493.59	5,914.9
		3XX Purchased Professional and Technical Services	9,640.00	12,313.54
		5XX Other Purchased Services	572.05	1,363.10
		6XX Supplies and Materials	2,286.50	374.6
		810 Dues and Fees	6,245.00	2,825.00
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries	51,351.66	60,636.50
		2XX Personal Services - Employee Benefits	7,208.46	4,715.2
		3XX Purchased Professional and Technical Services	0.00	1,575.0
		5XX Other Purchased Services	2,230.18	1,264.9
		6XX Supplies and Materials	9,378.91	7,700.2
		810 Dues and Fees	565.00	140.0
	25XX Sup	port Services - Business		
		1XX Personal Services - Salaries	55,983.52	55,689.2
		2XX Personal Services - Employee Benefits	6,857.12	11,286.1
		3XX Purchased Professional and Technical Services	7.95	10,113.2
		5XX Other Purchased Services	3,721.87	3,774.5
		6XX Supplies and Materials	4,702.56	18,316.6
		7XX Property and Equipment Acquisition	0.00	11,287.1
		810 Dues and Fees	160.00	0.0
	26XX Ope	ration and Maintenance of Plant Services		
		1XX Personal Services - Salaries	62,606.74	59,452.0
		2XX Personal Services - Employee Benefits	14,119.31	15,573.73
		3XX Purchased Professional and Technical Services	12,515.75	3,187.6
		4XX Purchased Property Services	54,405.88	68,482.3
		5XX Other Purchased Services	9,912.94	22,785.4
		6XX Supplies and Materials	16,665.68	19,859.49
		7XX Property and Equipment Acquisition	0.00	14,935.00
		810 Dues and Fees	100.00	0.0
	27XX Stud	lent Transportation Services		
		4XX Purchased Property Services	0.00	11,000.00
		6XX Supplies and Materials	2,019.10	0.0
	52XX Cap	ital Leases or Long Term Notes with Board of Investments	•	
		840 Principal On Debt	6,637.79	6,742.8
		850 Interest on Debt	1,613.31	970.82



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<mark>ent Expenditures, Other Fi</mark>	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
Program Function	Object	2015 Value	2016 Value
	860 Agent Fees/Issuance Costs	0.00	350.00
280 Special Education	- Local and State		
1XXX Ins	truction		
	1XX Personal Services - Salaries	111,692.63	74,992.57
	2XX Personal Services - Employee Benefits	40,114.62	19,966.00
	5XX Other Purchased Services	308.66	6.69
	6XX Supplies and Materials	1,177.89	3,507.61
222X Edu	cational Media Services		
	3XX Purchased Professional and Technical Services	0.00	125.99
62XX Res	ources Transferred to Other School Districts or Cooperatives		
	920 Resources Transferred to Other School Districts or Cooperatives	36,240.00	38,261.00
360 State Gifted & Tale	ented Reimbursement		
1XXX Ins	truction		
	3XX Purchased Professional and Technical Services	4,050.00	0.00
365 Indian Education f	for All - OTO & Ongoing		
1XXX Ins	truction		
	3XX Purchased Professional and Technical Services	0.00	3,600.00
434 Title IV, Part B, 21	st Century Community Learning Centers		
1XXX Ins	truction		
	6XX Supplies and Materials	0.00	30.00
710 School Sponsored	Extracurricular Activities		
34XX Ext	racurricular - Activities		
	1XX Personal Services - Salaries	4,652.81	3,373.25
	2XX Personal Services - Employee Benefits	302.00	345.56
	4XX Purchased Property Services	1,222.50	0.00
	5XX Other Purchased Services	416.90	0.00
	6XX Supplies and Materials	96.18	430.77
720 School Sponsored	Athletics		
35XX Ext	racurricular - Athletics		
	1XX Personal Services - Salaries	16,345.80	14,425.26
	2XX Personal Services - Employee Benefits	117.04	193.63
	6XX Supplies and Materials	120.89	7,367.68
910 Food Services			
31XX Foo	d Services		
	1XX Personal Services - Salaries	23,601.20	21,745.82
	2XX Personal Services - Employee Benefits	6,634.17	6,565.45
	5XX Other Purchased Services	49.00	0.00
	6XX Supplies and Materials	283.77	28,000.00
999 Undistributed			•
9999 Und	istributed		
	892 Material Prior Period Expenditure Adjustments	0.00	25,767.00



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Current Expenditures, Other Financi	ng Uses and Residual Equity Tra	ansfers Out:			Fund C	Code 01
PRC Program Function O	oject			2015 Value	2016 Val	lue
009 Summer REC						
1XX Regular Education Pro	ograms - Elementary/Secondary					
21XX Support	Services - Students					
52	Summer REC 1XX Regular Education Programs - Elementary/Secondary 21XX Support Services - Students 5XX Other Purchased Services Title I, Part A, Improving Basic Programs 14-15 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 6XX Supplies and Materials I Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet					0.00
432 Title I, Part A, Improving Basic	Programs 14-15					
420 Title I, Part A, Improvi						
1XXX Instruct	ion					
62	XX Supplies and Materials			187.84		0.00
Total Current Expenditures, Other F	nancing Uses and Residual Equi	ity Transfers Out:		1,522,709.08	1,548	,291.26
	Schedule Of Cha	<mark>inges Workshe</mark>	eet		Fund C	Code 01
Beginning Fund Balance					146,923.62	(1)
Beginning Fund Balance 146,923.62 (1						(2)
Total Current Expenditures, Other Fina	uncing Uses and Residual Equity T	ransfers Out			1,548,291.26	(3)
Increase/Decrease of Reserve for Inver-	ntories					
This Year 0.0	00 Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encu	mbrances					
This Year 16,450.0	00 Less Last Year	0.00	(4b)	16,450.00		
					16,450.00	(4)
Ending Fund Balance $(1 + 2 - 3 + 4)$					200,390.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	385.39	0.00
	1111 District Levy - Real Property	0.00	157,127.03
	1112 District Levy - Personal Property	178,932.22	138.16
	1114 District Levy - Pers Prop/Mobile Homes	1,230.22	2,512.15
	1190 Penalties and Interest on Taxes	886.20	920.77
	1510 Interest Earnings	438.25	886.54
	2220 County On-Schedule Trans Reimb	21,560.00	21,066.30
	3210 State On-Schedule Trans Reimb	21,303.00	21,066.30
	3444 State School Block Grant	6,872.23	6,872.23
	3446 SB96 Block Grant Reimbursement	671.34	0.00
	6100 Material Prior Period Revenue Adjustments	81.14	0.00
Total C	urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	232,359.99	210,589.48
Curren	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	17,499.98	14,161.11
	2XX Personal Services - Employee Benefits	6,178.17	5,806.71
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	14,078.06	16,322.00
	2XX Personal Services - Employee Benefits	2,182.04	732.93
	25XX Support Services - Business		
	1XX Personal Services - Salaries	6,925.22	9,264.00
	2XX Personal Services - Employee Benefits	1,220.62	2,476.46
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	4,031.59	5,487.31
	2XX Personal Services - Employee Benefits	904.52	1,438.40
	3XX Purchased Professional and Technical Services	925.00	875.00
	4XX Purchased Property Services	971.95	65.94
	5XX Other Purchased Services	214.00	0.00
	6XX Supplies and Materials	181.00	2,082.07
	27XX Student Transportation Services		
	27XX Student Transportation Services 1XX Personal Services - Salaries	33,346.58	28,536.01
		33,346.58 8,063.16	
	1XX Personal Services - Salaries		3,834.97
	1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	8,063.16	28,536.01 3,834.97 812.14 102.82



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Curren	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	<mark>es and Residual Equity Tr</mark>	ansfers Out:			Fund (Code 10
PRC	Program	Function	Object				2015 Value	2016 Val	lue
			6XX Su	pplies and Materials			50,715.24	8	3,425.98
			810 Due	es and Fees			370.00		0.00
	280 Specia	l Education -	Local and	State					
		27XX Stud	lent Trans	portation Services					
			1XX Pe	rsonal Services - Salaries			2,338.76		0.00
	6XX Supplies and Materials 810 Dues and Fees 280 Special Education - Local and State 27XX Student Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet						720.85		0.00
			5XX Ot	her Purchased Services			3,914.00	1	,829.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 160,808.37									3,257.50
				neet		Fund (Code 10		
Begin	ning Fund Bal	ance						71,562.49	(1)
Beginning Fund Balance 71,562.49 (Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 210,589.48 ((2)
Total	Current Expen	ditures, Other	Financing	Uses and Residual Equity	Γransfers Out			108,257.50	(3)
Increa	se/Decrease o	f Reserve for l	Inventories						
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for I	Encumbran	ces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					173,894.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other Financi	ing Source	es and Residual Equity	y Transfers In:				Fund C	ode 11
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District Levy - Re	al Property	,				35,412.59	22	,000.65
	1112 District Levy - Per	rsonal Prop	perty				76.28		19.29
	1114 District Levy - Per	rs Prop/Mo	bile Homes				214.22		435.28
	1190 Penalties and Inter	est on Tax	es				161.22		171.39
Total C	Current Revenues, Other F	inancing S	Sources and Residual 1	Equity Transfe	rs In:		35,864.31	22.	,626.61
Curren	t Expenditures, Other Fin	ancing Us	es and Residual Equit	y Transfers Ou	ıt:			Fund (Code 11
PRC	Program Function	Object					2015 Value	2016 Va	lue
Total C	27XX Stud	7XX Pr	sportation Services operty and Equipment A ng Uses and Residual	-	ers Out	:	106,265.53 106,265.53		0.00
			Schedule Of	Changes W	<mark>orks</mark> l	neet		Fund (Code 11
Beginr	ning Fund Balance							37,980.85	(1)
Total C	Current Revenues, Other Fir	nancing So	urces and Residual Equ	ity Transfers In				22,626.61	(2)
Total C	Current Expenditures, Other	Financing	Uses and Residual Equ	uity Transfers O	ut			0.00	(3)
Increas	se/Decrease of Reserve for l	Inventories							
7	Γhis Year	0.00	Less Last Year	(0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for I	Encumbrar	ices						
٦	Γhis Year	0.00	Less Last Year	(0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						60,607.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	t Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity T	ransfers In:				Fund C	Code 12
PRC	Revenue						2015 Value	2016 Va	alue
	1621 Lunch Sales						26,407.12	56	,393.10
	1900 Other Revenue fr	om Local S	Sources				4,034.31		0.00
	3220 State Food Service	ces Match					433.06		0.00
	4550 Federal Child Nu	trition					65,282.43	63	,360.17
	6100 Material Prior Pe	riod Reven	ue Adjustments				0.50		0.00
Total C	1621 Lunch Sales 1900 Other Revenue from Local Sources 3220 State Food Services Match 4550 Federal Child Nutrition 6100 Material Prior Period Revenue Adjustments Interest Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object 910 Food Services 1XX Food Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet						96,157.42	119	,753.27
Curren	nt Expenditures, Other Fi	nancing U	ses and Residual Equity T	<mark>Fransfers Ou</mark>	t:			Fund (Code 12
PRC	8	Object					2015 Value	2016 Va	lue
		10.							
	31XX Foo						41.071.27	4.5	205.24
				aa Ranafits			41,071.27 2,948.43		5,385.34 5,773.20
					vices		702.00	7	0.00
				Teenmear Ser	VICCS		1,418.48		677.00
							49,389.76	30	,924.85
							312.00		243.50
Total C	Current Expenditures, Ot	her Financ	ing Uses and Residual Eq	quity Transfe	ers Out	:	95,841.94	87	,003.89
			Schedule Of Cl	<mark>hanges W</mark>	orksl	neet		Fund (Code 12
Begini	ning Fund Balance							-32,609.45	(1)
Total (Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				119,753.27	(2)
Total (Current Expenditures, Other	er Financing	g Uses and Residual Equity	Transfers O	ıt			87,003.89	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
,	This Year	0.00	Less Last Year	(0.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces						
-	Γhis Year	0.00	Less Last Year	(0.00	(4b)	0.00		
								0.00	(4)
Ending	Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object 910 Food Services 1XX Food Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet urrent Revenues, Other Financing Uses and Residual Equity Transfers In urrent Expenditures, Other Financing Uses and Residual Equity Transfers Out e/Decrease of Reserve for Inventories his Year 0.00 Less Last Year 0.00 (experiment)							139.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current	t Revenues, Other Financ	ing Sourc	es and Residual Equity Tr	ransfers In:				Fund C	code 13
PRC	Revenue						2015 Value	2016 Va	lue
	1111 District Levy - Re	al Propert	y				0.00	39	,135.17
	1112 District Levy - Pe	rsonal Pro	perty				0.00		34.66
	1114 District Levy - Pe	rs Prop/M	obile Homes				0.00		156.38
	1190 Penalties and Inter	rest on Ta	Kes				0.00		42.40
Total C	urrent Revenues, Other F	inancing	Sources and Residual Equ	iity Transfers	In:		0.00	39	,368.61
Current	t Expenditures, Other Fin	ancing U	ses and Residual Equity T	ransfers Out				Fund (Code 13
PRC	•	· Local an	d State				2015 Value	2016 Val	lue
		1XX P	ersonal Services - Salaries				0.00	20	,912.24
		2XX P	ersonal Services - Employe	e Benefits			0.00		159.66
Total C	urrent Expenditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfer	s Out		0.00	21	,071.90
			Schedule Of Ch	nanges Wo	rksh	eet		Fund (Code 13
Beginn	ing Fund Balance							0.00	(1)
Total C	Current Revenues, Other Fin	nancing So	ources and Residual Equity	Transfers In				39,368.61	(2)
Total C	Current Expenditures, Other	Financing	g Uses and Residual Equity	Transfers Out				21,071.90	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
T	This Year	0.00	Less Last Year	0.0	00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
T	This Year	0.00	Less Last Year	0.0	00	(4b)	0.00		
								0.00	(4)
Ending	280 Special Education - Local and State 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 1XX Personal Services - Salaries 2XX						18,296.71	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

urrent R	<mark>Revenues, C</mark>	Other Financi	ng Sources and Residual Equity Transfers In:		Fund Code 14
RC	Revenue			2015 Value	2016 Value
	1510 Inter	est Earnings	1,147.31	0.00	
	2240 Cou	nty Retiremen	t Distribution	183,908.51	189,351.88
otal Cur	rent Reven	ues, Other F	inancing Sources and Residual Equity Transfers In:	185,055.82	189,351.88
<mark>urrent E</mark>	<mark>xpenditur</mark>	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 14
RC P	Program	Function	Object	2015 Value	2016 Value
1	XX Regul	ar Education	Programs - Elementary/Secondary		
		1XXX Inst	ruction		
			2XX Personal Services - Employee Benefits	103,096.60	93,867.18
		21XX Sup	port Services - Students		
			2XX Personal Services - Employee Benefits	5,616.95	5,871.80
		222X Educ	eational Media Services		
			2XX Personal Services - Employee Benefits	9,417.34	9,634.9
		23XX Sup	port Services - General Administration		
			2XX Personal Services - Employee Benefits	6,436.29	4,677.58
		24XX Sup	port Services - School Administration		
			2XX Personal Services - Employee Benefits	11,146.69	12,258.35
		25XX Sup	port Services - Business		
			2XX Personal Services - Employee Benefits	10,757.55	9,545.68
		26XX Ope	ration and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	10,308.79	10,068.68
		27XX Stud	lent Transportation Services		
			2XX Personal Services - Employee Benefits	4,577.52	3,335.3
2	80 Specia	l Education -	Local and State		
	_	1XXX Inst	ruction		
			2XX Personal Services - Employee Benefits	16,145.18	14,669.25
		27XX Stud	lent Transportation Services		
			2XX Personal Services - Employee Benefits	355.27	0.00
6	10 Adult	Continuing E	ducation Programs		
		21XX Sup	port Services - Students		
			2XX Personal Services - Employee Benefits	2,363.49	2,222.85
7	'10 School	Sponsored E	xtracurricular Activities		
			acurricular - Activities		
			2XX Personal Services - Employee Benefits	580.11	436.34
7	20 School	Sponsored A			
			acurricular - Athletics		
			2XX Personal Services - Employee Benefits	2,547.98	2,166.35
			1 12 11 11	,	,



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Currer	nt Expenditur	es, Other Fin	ancing Us	ses and Residual Equity	Transfers Out:			Fund C	Code 14
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	910 Food S	Services							
		31XX Food	l Services						
			2XX P	ersonal Services - Employ	ee Benefits		10,529.63	9	,842.75
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	quity Transfers Out:		193,879.39	178,597.07	
				Schedule Of C	<mark>hanges Worksh</mark> o	eet		Fund C	Code 14
Begin	ning Fund Bal	ance						75,715.92	(1)
Total	Current Reven	nues, Other Fin	ancing So	ources and Residual Equity	Transfers In			189,351.88	(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	y Transfers Out			178,597.07	(3)
Increa	ase/Decrease of	f Reserve for I	nventorie	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for I	Encumbra	nces					
,	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce(1+2-3+4)	4)					86,470.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Curre	ent Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC	Revenue	2016 Value	
01	General		
	1900 Other Revenue from Local Sources	5,804.36	
	1920 Contributions/Donations from Private Sources	2,158.08	
	1945 Fees - Users/Resale of Supplies	651.00	
	3610 Services for Significant Needs Students	14,307.45	
	6100 Material Prior Period Revenue Adjustments	51,665.14	
6	Title II Part A 14-15		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,522.00	
	6100 Material Prior Period Revenue Adjustments	7,854.00	
5	Title I, Part E, Striving Readers 14-15 EL		
	4230 Title I, Part E, Striving Readers	21,632.00	
6	Title I, Part E, Striving Readers 14-15 MS		
	6100 Material Prior Period Revenue Adjustments	23,263.00	
7	Title I, Part E, Striving Readers 15-16 EL		
	4230 Title I, Part E, Striving Readers	90,842.00	
8	Title I, Part E, Striving Readers 15-16 MS		
	4230 Title I, Part E, Striving Readers	69,660.00	
2 2	21st Century Community Learning 14-15		
	6100 Material Prior Period Revenue Adjustments	12,680.00	
23	Title IV, Part B, 21st Century 15-16		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00	
3	Title I, Part A, Improving Basic Programs 15-16		
	4200 Title I, Part A, Improving Basic Programs	100,243.00	
7]	IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	50,399.00	
otol	Current Revenues, Other Financing Sources and Residual Equity Transfers	504,992.03	
otai	Current Revenues, Other Financing Sources and Residual Equity Transfers	m: 304,992.03	
urre	ent Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Cod
RC	Program Function Object	2015 Value	2016 Value
)1 (General		
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	6XX Supplies and Materials		3
	001 Subtotal		3
0]	Rapp Family Foundation		
	1XX Regular Education Programs - Elementary/Secondary		
	222X Educational Media Services		
	6XX Supplies and Materials		150
	020 Cubtotal		150

030 Subtotal

150.00



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Curre	ent Expenditu	res, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
216	Title II Part A	14-15			
	430 Title	II, Part A, Tea	acher & Principal Training & Recruiting Fund		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		2,130.00
			5XX Other Purchased Services		2,889.00
		221X Imp	rovement of Instruction Services		
			3XX Purchased Professional and Technical Services		455.10
			216 Subtotal		5,474.10
105	Title I, Part E	, Striving Rea	ders 14-15 EL		
	423 Mont	ana Striving I	Readers Grant		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		5,972.19
			2XX Personal Services - Employee Benefits		1,966.14
			5XX Other Purchased Services		2,108.09
			6XX Supplies and Materials		5,660.45
			405 Subtotal		15,706.87
106	Title I, Part E	, Striving Rea	ders 14-15 MS		
	423 Mont	ana Striving I	Readers Grant		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		350.00
			406 Subtotal		350.00
107	Title I, Part E	, Striving Rea	ders 15-16 EL		
	423 Mont	ana Striving I	Readers Grant		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		14,245.78
			2XX Personal Services - Employee Benefits		5,079.10
			3XX Purchased Professional and Technical Services		70,016.00
			5XX Other Purchased Services		1,617.09
			6XX Supplies and Materials		14,519.42
		221X Imp	rovement of Instruction Services		
			5XX Other Purchased Services		2,919.60
		222X Edu	cational Media Services		
			6XX Supplies and Materials		340.24
			407 Subtotal		108,737.23
408 T	Title I, Part E	, Striving Rea	ders 15-16 MS		
	423 Mont	ana Striving I	Readers Grant		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		984.81
			2XX Personal Services - Employee Benefits		309.65
			3XX Purchased Professional and Technical Services		55,620.00
			5XX Other Purchased Services		7,578.30



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Curre	<mark>ent Expenditu</mark> i	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		2,177.47
		222X Edu	cational Media Services		
			6XX Supplies and Materials		22.00
			408 Subtotal		66,692.23
423	Fitle IV, Part 1	B, 21st Centu	ry 15-16		
	434 Title l	IV, Part B, 21	st Century Community Learning Centers		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		27,570.45
			3XX Purchased Professional and Technical Services		485.00
			5XX Other Purchased Services		2,387.42
			6XX Supplies and Materials		14,271.55
		21XX Sup	port Services - Students		
			2XX Personal Services - Employee Benefits		6,574.29
		27XX Stu	dent Transportation Services		
			1XX Personal Services - Salaries		18.11
			2XX Personal Services - Employee Benefits		4.27
			423 Subtotal		51,311.09
432	Γitle I, Part A,	, Improving B	Basic Programs 14-15		
	420 Title l	i, Part A, Imp	proving Basic Programs		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		3,567.40
			2XX Personal Services - Employee Benefits		2,892.57
		23XX Sup	port Services - General Administration		
			1XX Personal Services - Salaries		2,499.99
			2XX Personal Services - Employee Benefits		1,338.06
			432 Subtotal		10,298.02
433	Γitle I, Part Α,	, Improving B	Basic Programs 15-16		
	420 Title l	I, Part A, Imp	proving Basic Programs		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		57,821.78
			2XX Personal Services - Employee Benefits		25,424.31
			3XX Purchased Professional and Technical Services		1,758.00
			5XX Other Purchased Services		712.24
			6XX Supplies and Materials		155.00
		23XX Sup	port Services - General Administration		
			1XX Personal Services - Salaries		5,192.29
			2XX Personal Services - Employee Benefits		3,215.74
			433 Subtotal		94,279.36



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Currer	<mark>nt Expenditur</mark>	<mark>es, Other Fin</mark>	ancing Us	ses and Residual Equity	Transfers Out:			Fund C	Code 15
PRC	Program	Function	Object				2015 Value	2016 Val	lue
497 II	DEA Part B (Frans from C	loop)						
	456 IDEA,	Part B, Chile	dren with	Disabilities					
		1XXX Inst	truction						
			1XX Pe	ersonal Services - Salaries	S			55	,574.58
			2XX Pe	ersonal Services - Employ	ee Benefits			21	,239.09
			4XX Pt	archased Property Service	es		_		24.00
				497 \$	Subtotal		=	76	,837.67
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	Equity Transfers O	ıt:		429	,870.31
				Schedule Of C	<mark>Changes Work</mark> s	sheet		Fund C	Code 15
Begin	ning Fund Bal	ance						-69,116.43	(1)
Total	Current Reven	ues, Other Fir	nancing So	ources and Residual Equit	y Transfers In			504,992.03	(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equi	ty Transfers Out			429,870.31	(3)
Increa	se/Decrease of	f Reserve for I	Inventories	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for I	Encumbra	nces					
	This Year	2,	972.92	Less Last Year	25,403.40	(4b)	-22,430.48		
								-22,430.48	(4)
Endin	g Fund Balanc	e (1 + 2 - 3 +	4)					-16,425.19	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 General	74,586.03	33.74	74,552.29
030 Rapp Family Foundation	0.00	150.00	-150.00
216 Title II Part A 14-15	10,376.00	5,474.10	4,901.90
405 Title I, Part E, Striving Readers 14-15 EL	21,632.00	15,706.87	5,925.13
406 Title I, Part E, Striving Readers 14-15 MS	23,263.00	350.00	22,913.00
407 Title I, Part E, Striving Readers 15-16 EL	90,842.00	108,737.23	-17,895.23
408 Title I, Part E, Striving Readers 15-16 MS	69,660.00	66,692.23	2,967.77
422 21st Century Community Learning 14-15	12,680.00	0.00	12,680.00
423 Title IV, Part B, 21st Century 15-16	51,311.00	51,311.09	-0.09
432 Title I, Part A, Improving Basic Programs 14-15	0.00	10,298.02	-10,298.02
433 Title I, Part A, Improving Basic Programs 15-16	100,243.00	94,279.36	5,963.64
497 IDEA Part B (Trans from Coop)	50,399.00	76,837.67	-26,438.67
Total	504,992.03	429,870.31	75,121.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Currer	nt Revenues, (Other Financ	<mark>cing Sourc</mark>	es and Residual Equity T	Transfers In:				Fund C	Code 17
PRC	Revenue							2015 Value	2016 Va	alue
	1111 Dist	rict Levy - Re	eal Property	<i>'</i>				27,350.30	24	,703.79
	1112 Dist	rict Levy - Pe	ersonal Pro		58.93		21.73			
	1114 Dist	rict Levy - Pe	ers Prop/Mo	obile Homes		163.34		362.06		
	1190 Pen	Revenue 1111 District Levy - Real Property 1112 District Levy - Personal Property 1114 District Levy - Pers Prop/Mobile Homes 1190 Penalties and Interest on Taxes 1340 Fees for Adult Education 1340 Fees for Adult Education 1440 Fees for Adult Education 1541 Financing Sources and Residual Equity Transfers In: 1542 Supenditures, Other Financing Uses and Residual Equity Transfers Out: 1544 Adult Continuing Education Programs 1554 Other Purchased Services 1554 Other Purchased Services 1554 Other Purchased Services - Salaries 1555 Other Purchased Services - Employee Benefits 1555 Other Purchased Services 1556 Other Purchased Services 1557 Other Financing Uses and Residual Equity Transfers Out: 1556 Schedule Of Changes Worksheet 1566 Fund Balance 1566 Enter Revenues, Other Financing Uses and Residual Equity Transfers In 1567 Enter Expenditures, Other Financing Uses and Residual Equity Transfers Out 1567 Decrease of Reserve for Inventories 1576 Other Purchased Services 1576 Other Financing Uses and Residual Equity Transfers Out 1577 Other Purchased Services 1578 Other Purchased Services 1588 Other Purchased Services 1589 Other Purchased Services 1589 Other Purchased Services 1580 Other Purchas						120.99		137.90
	1340 Fees	s for Adult Ed	lucation		2,035.00	3	,486.50			
Total (Current Reve	nues, Other l	Financing	Sources and Residual Eq	quity Transfe	ers In:		29,728.56	28	,711.98
Currer	nt Expenditur	es, Other Fi	nancing Us	ses and Residual Equity	Transfers Ou	ıt:			Fund (Code 17
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	610 Adult	Continuing 1	Education	Programs						
		1XXX Ins	struction							
			5XX O	ther Purchased Services				0.00	2	2,365.84
				853.68		261.78				
								17,021.44	17,549	
					ee Benefits			2,089.17		2,164.02
								4,166.05	1	,310.00
Total (Current Evne	ndituras Otl			'auity Trancf	arc Ant	•	24,291.71	23	112.50 3,763.86
Total	current Expe	nuitui es, Oti	iei Filialic	_				24,291.71		
				Schedule Of C	Changes W	<mark>orksl</mark>	1eet		Fund (Code 17
Begin	ning Fund Bal	ance							5,436.85	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity	y Transfers In				28,711.98	(2)
Total	Current Exper	nditures, Othe	r Financing	g Uses and Residual Equit	y Transfers O	ut			23,763.86	(3)
Increa	ase/Decrease o	f Reserve for	Inventorie	3						
,	This Year		0.00	Less Last Year	(0.00	(4a)	0.00		
Increa	ase/Decrease o	f Reserve for								
,	This Year		0.00	Less Last Year	(0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	- 4)						10,384.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current	Revenues, Other Financ	<mark>ing Source</mark>	es and Residual Equity T	ransfers In:			Fund C	ode 20
PRC	Revenue					2015 Value	2016 Va	lue
	1900 Other Revenue fro	om Local S	ources			0.00		25.00
	1910 Rentals					995.00	2,	,295.00
Total C	urrent Revenues, Other F	inancing S	Sources and Residual Eq	uity Transfers In:		995.00	2,	,320.00
Current	Expenditures, Other Fin	ancing Us	es and Residual Equity	Transfers Out:			Fund C	Code 20
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures, Oth	er Financi	ng Uses and Residual E	quity Transfers Out:		0.00		0.00
			Schedule Of C	<mark>hanges Worksh</mark>	eet		Fund C	Code 20
Beginn	ing Fund Balance						1,001.17	(1)
Total C	Current Revenues, Other Fir	nancing So	urces and Residual Equity	Transfers In			2,320.00	(2)
Total C	Current Expenditures, Other	Financing	Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	e/Decrease of Reserve for	Inventories						
T	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve for	Encumbran	ices					
T	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 - 3 +	4)					3,321.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Finan	cing Sourc	es and Residual Equity Tr	ransfers In:				Fund C	code 28
PRC	Revenue						2015 Value	2016 Va	lue
	1111 District Levy - R	eal Propert	у				19,519.07	19	,681.02
	1112 District Levy - P	ersonal Pro	perty				42.04		17.32
	1114 District Levy - Po	ers Prop/M	obile Homes				130.36		285.47
	1190 Penalties and Inte	erest on Ta	xes				90.95		106.43
	3281 State Technology	y Aid					1,894.93	1	,779.19
	6100 Material Prior Pe	eriod Rever	ue Adjustments				-1,000.00		0.00
Total C	Current Revenues, Other	Financing	Sources and Residual Equ	uity Transfers	s In:		20,677.35	21.	,869.43
Curren	t Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out:				Fund (Code 28
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	on Progran	ns - Elementary/Secondary	y					
	221X Imp	=	of Instruction Services						
			upplies and Materials				2,471.66	3	,592.89
	258X Adı		- Technology Coordinator						
			urchased Professional and T Other Purchased Services	Fechnical Serv	rices		240.00		0.00
	AFTIT C		482.48		0.00				
	25XX Suj	pport Serv	0.00	2	066 20				
			urchased Professional and T		ices		0.00	3	,966.38 86.00
			urchased Property Services upplies and Materials				22,506.38	13	752.45,
Total C	Current Expenditures, Ot		cing Uses and Residual Eq	uity Transfer	s Out	•	25,700.52		,397.72
			Schedule Of Ch	-			2,7. 2.2.2	Fund (
Beginr	ning Fund Balance			8				-843.24	(1)
Total (Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				21,869.43	(2)
Total C	Current Expenditures, Othe	er Financin	g Uses and Residual Equity	Transfers Out	:			21,397.72	(3)
Increas	se/Decrease of Reserve for	Inventorie	s						
7	Γhis Year	0.00	Less Last Year	0.0	00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
7	This Year	0.00	Less Last Year	0.0	00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3 + 4)$	+ 4)						-371.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Curren	t Revenues, C	other Financi	ng Sourc	es and Residual Equity Tra	ansfers In:				Fund C	Code 50
PRC	Revenue							2015 Value	2016 Va	alue
	1111 Distr	rict Levy - Rea	al Property	y				94,422.60	115	,919.32
	1112 Distr	rict Levy - Per	sonal Pro	perty				203.23		102.11
	1114 Distr	1111 District Levy - Real Property 1112 District Levy - Personal Property 1114 District Levy - Pers Prop/Mobile Homes 1190 Penalties and Interest on Taxes 3120 State Guaranteed Tax Base Aid Irrent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object 1XX Regular Education Programs - Elementary/Secondary 51XX General Obligation Bonds, Special Assessments and Interest 840 Principal On Debt 850 Interest on Debt Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet Ing Fund Balance Irrent Revenues, Other Financing Sources and Residual Equity Transfers In Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out						802.07	1	,859.74
	1190 Pena	lties and Inter	est on Tax	kes				577.49		669.21
	3120 State	Guaranteed T	Tax Base	Aid				32,229.89	18	,924.65
Fotal C	Current Reven	ues, Other Fi	inancing	Sources and Residual Equ	ity Transfer	s In:		128,235.28	137	,475.03
<mark>Curren</mark>	t Expenditure	es, Other Fina	ancing Us	ses and Residual Equity Tr	ransfers Out	:			Fund (Code 50
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regul	ar Education	Progran	ns - Elementary/Secondary	7					
		51XX Gene	eral Oblig	gation Bonds, Special Asse	ssments and	Intere	est			
			840 Pri	ncipal On Debt				115,000.00	115	,000.00
			850 Int	erest on Debt				39,095.00	36	,305.00
Fotal C	Current Expen	ditures, Othe	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	154,095.00	151	,305.00
				Schedule Of Ch	anges Wo	orksł	eet		Fund (Code 50
Beginn	ning Fund Bala	ance							34,648.48	(1)
Total (Current Reven	ues, Other Fin	ancing So	ources and Residual Equity	Transfers In				137,475.03	(2)
Total (Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	t			151,305.00	(3)
Increas	se/Decrease of	Reserve for I	nventorie	S						
7	This Year		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increas	se/Decrease of	Reserve for E	Encumbra	nces						
7	This Year		0.00	Less Last Year	0.	.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanco	e (1 + 2 - 3 + 4	4)						20,818.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current	Expenditur	es, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out:			Fund (Code 61
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu	lar Education	n Program	s - Elementary/Secondary					
		4XXX Fac	ilities Acq	uisition and Construction	Services				
			3XX Pu	urchased Professional and To	echnical Services		426.03		0.00
10 SB3	348 School S	Safety							
	190 School	l Safety Proje	ects						
		4XXX Fac	ilities Acq	uisition and Construction	Services				
			3XX Pu	urchased Professional and To	echnical Services		754.38	2	,454.00
			7XX Pı	operty and Equipment Acqu	uisition		0.00	5	,151.00
Fotal Cu	irrent Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Out:		1,180.41	7	,605.00
				Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund (Code 61
Beginni	ing Fund Bal	ance						105,519.59	(1)
Total C	urrent Reven	nues, Other Fir	nancing So	ources and Residual Equity T	Transfers In			0.00	(2)
Total C	urrent Expen	ditures, Other	Financing	g Uses and Residual Equity	Γransfers Out			7,605.00	(3)
Increase	e/Decrease o	f Reserve for l	Inventories	3					
Tl	his Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increase	e/Decrease o	f Reserve for l	Encumbrai	nces					
Tl	his Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	Fund Balanc	ce (1 + 2 - 3 +	4)					97,914.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	t Revenues, C	<mark>)ther Financi</mark>	ng Source	es and Residual Equity	Transfers In:				Fund C	Code 84
PRC	Revenue							2015 Value	2016 Va	alue
	1XXX Re	venues from S	Student Ac	tivities				34,726.52	22	,864.66
	6100 Mate	erial Prior Peri	iod Reveni	ue Adjustments				1,950.45		0.00
Total C	Current Reven	ues, Other F	inancing S	Sources and Residual I	Equity Transfer	s In:		36,676.97	22.	,864.66
Curren	t Expenditur	es, Other Fin	ancing Us	es and Residual Equit	y Transfers Out	:			Fund (Code 84
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	7XX Extra	curricular At	thletics an	d Activities						
		3XXX Ope		Non-Educational Serv	rices					
			XXX S		35,048.61		,264.52			
Total C	Current Exper	nditures, Oth	er Financi	:	35,048.61	26	,264.52			
				Schedule Of	Changes Wo	orksł	neet		Fund (Code 84
Beginn	ning Fund Bala	ance							19,262.66	(1)
Total (Current Reven	ues, Other Fin	ancing So	urces and Residual Equ	ity Transfers In				22,864.66	(2)
Total C	Current Expen	ditures, Other	Financing	Uses and Residual Equ	ity Transfers Ou	t			26,264.52	(3)
Increas	se/Decrease of	Reserve for I	nventories							
7	Γhis Year		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increas	se/Decrease of	Reserve for I	Encumbrar	ices						
7	Γhis Year		0.00	Less Last Year	0.	.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e(1+2-3+4)	4)						15,862.80	(5)



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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	43,434.68	33,932.28
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	21,363.32	33,174.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	637,927.90	595,572.87
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	45,842.75	1.34
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	46,547.61	37,953.53
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	5,151.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	38,707.20
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	38,707.20
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	12,902.40
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	55,738.37
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	157,931.76
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 90%

0.00



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	74,992.57	20,912.24	0.00	0.00	0.00
280	1XXX	2XX	19,966.00	159.66	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	6.69	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,507.61	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	125.99	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	38,261.00	0.00	0.00	0.00	0.00
Totals			136,859.86	21,071.90	0.00	0.00	0.00

157,931.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental		Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
	Land	124,481.00	-5,880.00	0.00	0.00	118,601.00
***	Buildings	2,396,788.00	150,612.00	768,779.00	0.00	3,316,179.00
***	Machinery and Equipment	467,619.00	74,499.00	117,553.00	0.00	659,671.00
***	Construction in Progress	882,876.33	0.00	0.00	882,876.33	0.00
	Totals at Historical Cost	3,871,764.33	219,231.00	886,332.00	882,876.33	4,094,451.00
Depre	ciation					
***	Building Accum	901,387.00	100,478.00	51,274.00	0.00	1,053,139.00
***	Machinery and Equipment Accum	376,924.00	2,457.00	58,056.00	0.00	437,437.00
	Total Accumulated Depreciation	1,278,311.00	102,935.00	109,330.00	0.00	1,490,576.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation		2,593,453.33	116,296.00	777,002.00	882,876.33	2,603,875.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



Bond Long-Term Liabilities

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Schedule of Changes in Long-Term Liabilities (a) **(b)** (**d**) **(f)** (g) Long-Term **(c) Ending** Current Portion **Beginning** New Debt Refunding Balance **Portion** Principal Balance & Other & Other (6/30/2016)Due Due 7/1/2015 Additions **Payments** Reduction [a+b-c-d] FY2017 FY2018 **Governmental Activities *** 0.00 0.00 0.00 0.00 0.00 Compensated Absences 80,262.96 80,262.96 0.00 0.00 Loans Payable 67,856.89 0.00 0.00 67,856.89 0.00 Total Governmental Activity 0.00 0.00 0.00 0.00 0.00 Non-bond Long-Term Liabilities 148,119.85 148,119.85 Bond(s) 05/04/2010 460,000.00 0.00 85,000.00 375,000.00 85,000.00 290,000.00 0.00 08/30/2012 670,000.00 0.00 30,000.00 0.00 640,000.00 35,000.00 605,000.00 Total Governmental Activity

115,000.00

0.00

1,015,000.00

120,000.00

895,000.00

0.00

1,130,000.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental		_		_
Net Pension - PERS	294,676.14	0.00	72,211.10	222,465.04
Net Pension - TRS	1,406,615.00	0.00	44,297.00	1,362,318.00